IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

THURSDAY, THE 22ND MARCH 2007 / 1ST CHAITHRA 1929

WP(C).No. 9746 of 2007(I)

PETITIONER:

ASSOCIATED CASHEW INDUSTRIES,
CHANDANATHOPPE.P.O., KOLLAM,
REPRESENTED BY ITS PARTNER MR. HAMSA.

BY ADV. SRI.B.MOHANLAL.

RESPONDENTS:
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1. **THE INTELLIGENCE INSPECTOR, SQUAD. NO.1, COMMERCIAL TAXES, KOLLAM.**

2. **THE ASSISTANT COMMISSIONER (ASSESSMENT), COMMERCIAL TAXES, SPECIAL CIRCLE-1, KOLLAM.**

BY SR. GOVT. PLEADER SRI. MOHAMMED RAFIQ.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 22/03/2007,THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR, J.

W.P.(C).No.9746 of 2007-I

Dated this the 22nd day of March, 2007

JUDGMENT

The petitioner challenges Ext.P4 notice issued under Section 47 (2) of the Kerala Value Added Tax Act, 2003. A consignment of cashew kernels sent by the petitioner to Delhi has been detained alleging various irregularities. The petitioner denies those allegations and prays for release of the consignment.

2. Heard the learned Government Pleader for the respondents also.

3. The Intelligence Officer, Commercial Taxes having jurisdiction over the matter is directed to finalise the proceedings initiated against the petitioner by issuing Ext.P4 notice, in accordance with law, after affording an opportunity of being heard to it, within two months from the date of production of a copy of this judgment. The consignment, in respect of which Ext.P4 has been issued shall be released to the petitioner, on furnishing security for the amount demanded therein, in accordance with Rule 67 read with Rule 19 (2) of the Kerala Value Added Tax Rules.

The Writ Petition is disposed of as above.

K.BALAKRISHNAN NAIR, JUDGE.

MS